IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 27TH JULY 2007 / 5TH SRAVANA 1929

WP(C).No. 21614 of 2007(W)

PETITIONER:

MOOPPAN MOTORS PVT.LTD., AYYANTHOL
THRISSUR, REPRESENTED BY ITS CHAIRMAN AND
MANAGING DIRECTOR, M.A.M.BABU MOOPPAN RESIDING
AT 35/1617 B, JAWAHARLAL NEHRU STADIUM ROAD,
PALARIVATTOM - COCHIN: 682 025.

BY ADV. SRI.P.M.POULOSE

RESPONDENTS:
---

1. THE TAHSILDAR, THRISSUR.

2. VILLAGE OFFICER, AYYANTHOL, THRISSUR
DISTRICT.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 21614 OF 2007

Dated this the 27th day of July, 2007

JUDGMENT

Petitioner's grievance is that even though exemption was granted in respect of the area of the building used as workshop, the Tahsildar later withdrew the same and demanded building tax in respect of the whole building. Government Pleader reported that Tahsildar conducted inspection and he found that entire area is used for garaging the new vehicles for sale. The portion of the building used as office, show room, etc. will be assessable for tax, while the area used as workshop is entitled to exemption. Even though petitioner is a dealer of new automobiles, petitioner is bound to maintain workshop for repair of new vehicles though not of a large-scale. Therefore whatever area used for workshop qualifies for exemption. So far as service station is concerned, it is only a place for washing and servicing the vehicles and unless repair is carried out, it cannot be said to be workshop. However, I do not think there is any significance for deciding this issue because service station will be only a small area used for washing and cleaning

vehicles, and if it is part of the workshop, then it should also be exempted. There is hardly any difference between servicing and repairing. W.P. is therefore disposed of directing the Tahsildar to conduct inspection of the building once again, ear mark the areas used as workshop and service station attached to it, and exempt the plinth area of such portion and demand tax for the balance area used for garage, show room, office, etc. Revised orders should be issued within six weeks from the date of production of a copy of this judgment by the petitioner. Recovery proceedings will remain stayed for six weeks from now and thereafter recovery will be based on orders to be issued by the Tahsildar.

Issue photocopy today itself.

C.N.RAMACHANDRAN NAIR)
Judge